Commonwealth of Massachusetts Department of Telecommunications and Energy Fitchburg Gas and Electric Light Company Docket Nos. D.T.E. 02-24 and D.T.E. 02-25 Responses to the Department's First Set of Information Requests

Request No. DTE-1-17

Please itemize and quantify, on an account-by-account basis, any changes made to test year-end plant balances.

Response:

There were no changes made to any account in the test year-end balances.

However, as described repeatedly in Mr. Collin's testimony, FG&E did reallocate Common Plant according to the percentages recommended for the updated G/E Split. Please refer to Exh. FGE-MHC-6 (Gas) and Exh. FGE-MHC - 6 (Electric).

Person Responsible: Mark H. Collin